



കേരള സർക്കാർ
Government of Kerala
2020



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കേരള ഗസറ്റ്

KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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PART IV

Private Advertisements and Miscellaneous
Notifications

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT

NOTIFICATION

[No. 1/2020-State Tax]

No. CT/79/2020-C7.

Thiruvananthapuram, 20th February 2020.

The GST Council in its 38th meeting held on 18-12-2019 has decided to establish a structured Grievance Redressal Mechanism for the tax payers under GST to tackle their grievances on GST related issues of specific and general nature. The GST council has accordingly approved the constitution of Grievance Redressal Committees at the Zonal/State level consisting of both Central Tax and State Tax Officers, representatives of Trade and Industry, and other GST stakeholders. The framework and mandate of the constitution of the said Committee has been communicated vide the CBIC letter dated 24-12-2019 in F.No. 20/10/16/2018-GST (Pt.I).

The proposed Committee is to consist of the Chief Commissioner of Central Tax (Co-chair), Commissioner of State Tax (Co-chair), Representatives of Trade Associations upto 12 Nos., Representatives of prominent Associations of Tax professionals upto 4 Nos., Central and State Nodal Officers of ITGRC (IT Grievance Redressal Cell), Representatives of GSTN assigned to the State, Additional Joint Commissioner-Central and State (Secretaries of GRC) and Any other member with the permission of the Co-chairs.

Several representations were received from Trade, Commerce and Tax Professionals' Associations/Bodies as nominees for the said grievance redressal committee. Considering the unique Tax Ecosystem of Kerala wherein a vibrant and active interaction exists between the Industry/Consultant fraternity and the officers of GST, both of the State and Central Governments, the said committee is proposed to be as broadbased as possible.

The State Grievance Redressal Committee is hereby formed in the State of Kerala with the following members—

Ex-officio Members :

1. The Chief Commissioner, Central Tax : Co-Chair.
2. The Commissioner, State Tax : Co-Chair.
3. Additional/Joint Commissioners of Central Tax : State Tax Secretaries of the GRC.
4. Nodal Officers of IT Grievance Redressal Cell of Central Tax & State Tax.
5. Kerala State Representatives from GSTN.

Members from Trade Associations :

1. Shri Joby V. Chungath, State President, Kerala Vyapari Vyavasayi Ekopana Samithi.
2. Shri V. K. C. Mammed Koya, State President, Kerala Samsthana Vyapari Vyavasayi Samithi.
3. Shri M. Khalid, State President, The Kerala State Small Industries Association.
4. Shri K.M. John, Taxation Secretary, Kerala Merchants Chamber of Commerce.
5. Shri M. C. Rajeev, Management Executive & Head, Federation of India Export Organizations.
6. Sri S.N. Reghuchandran Nair, President, TCCI (affiliated to F.I.C.C.I), Trivandrum.
7. Sri Sirajudheen Ellathodi, CCCI (affiliated to C.I.I), Calicut.
8. C.A. Sailendranatha Pillai, KCCI (affiliated to ASSOCHAM), Kochi.
9. Adv. Manojkumar M, Taxation Committee, Indian Chamber of Commerce & Industry, Kochi.
10. Shri S. Krishnakumar, Chairman, CREDAI-Kerala.
11. Chev. C.E. Chakkunny, President, All Kerala Consumer Goods Distributors' Association.
12. Shri Varghese Kannampally, State President, Kerala Govt. Contractors' Association.
13. Shri P. Harikumar, State Chairman designate, Builders Association of India.
14. Shri Ajith Kannatt Marthandan, Representative, Federation of All India Vyapar Mandal.
15. Shri S. Rajan, Southzone Motor Transporter's Welfare Association.
16. C. A. Anilkumar Parameswaran, Chairman designate, ICAI, Trivandrum Branch.

Members from Tax Professionals :

1. C.A Jomon K. George, Chairman, SIRC, ICAI
2. Adv. M. Ganesan, Vice Chairman-SZ, All India Federation of Tax Practitioners.
3. Tpr. K. Manirathan, State President, Kerala Tax Practitioners Association.
4. Shri A.N. Puram Sivakumar, State President, Tax Consultants Association.

The term of the committee constituted shall be for a period of two years and the term of each member nominated shall also be for a period of two years. Any member of the committee who is absent for 3 consecutive meetings, without adequate reasons, will be deemed to have been withdrawn from the committee and his place will be filled by fresh nomination by the Commissioner of State Tax in consultation with the Chief Commissioner of Central Tax.

The functions and mandate of the Committee will be :

- (i) Examining and resolving all the grievances and issues being faced by the taxpayers, including procedural difficulties and IT related issues pertaining to GST, both of specific and general nature.
- (ii) Referring any issue requiring a change in Act/ Rules/Notification/Forms/Circular/Instruction etc., to the GST Council Secretariat and the relevant Policy Wing of the CBIC.
- (iii) Referring any matter related to IT related issue pertaining to GST Portal, to GSTN.

Whenever a GST Policy related issue is referred by a GR Committee, the concerned Policy Wing of CBIC would examine the said policy issue and if required would process the same for placing it before the GST Council for its consideration/approval. Likewise if the matter is related to IT related issues pertaining to GST portals the same would be resolved by GSTN in a time bound manners preferably within one month.

The committee shall meet once every quarter or more frequently as decided by the Co-chairs. The Mechanism of Working of the Committee will be that the stakeholders may send their grievances/suggestions to the Secretary of the Committees who shall place the same before the Committee. Further the Secretary of the Committee shall also submit a quarterly progress report to the GST Council Secretariat as well as to the GST Policy Wings CBIC.

For the time bound handling of grievances and accountability GSTN shall develop a portal for recording all such grievances and their disposal. It shall be the responsibility of the Co-chairs of the Grievance Redressal Committees to ensure timely entry of the grievances and updating the status of their disposal on the portal. The Nodal Officers of GSTN Policy Wings of CBIC and GST Council Secretariat will also be able to update status of action taken at their end. The details of action taken on all issues will be displayed on the portals which shall be available for viewing to all stakeholders to check the status of the resolution.

The Commissioner of State Tax in consultation with the Chief Commissioner of Central Tax shall ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the tax payers.

(Sd.)
Chief Commissioner,
 Central Tax,
 Central Excise & Customs,
 Thiruvananthapuram.

(Sd.)
Commissioner,
 State Goods &
 Services Tax Dept.
 Kerala.